

Form B4 (Official Form 4) (12/07)

United States Bankruptcy Court District of Puerto Rico	
In re : Pulsar Puerto Rico, Inc., ¹ a Puerto Rico corporation, Debtor	Case No. (Unknown) Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address, including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim [if secured also state value of security]</i>
1. Wilfredo Rodriguez Flores 55 Condado Avenue P.O. Box 13637 San Juan , PR 00908	Phone: 787-721-0810 Fax: 787-725-7895	Loan	contingent, unliquidated	Approximately \$ 4,000,000.00
2. Departamento de Hacienda Edificio Intendente Ramirez #10 Paseo Covadonga Piso 4, Oficina 404 San Juan, PR	Phone: 787-721-1110 Fax: 787-768-4150	Trade Vendor/Business Expenses	contingent, unliquidated, disputed	\$ 2,500,000.00
3. Autoridad de Energia Eléctrica de Puerto Rico PO Box 33508 San Juan, PR 00936-3508	Phone: 787-289-3434 Fax: 787-289-4120	Trade Vendor/Business Expenses	contingent, unliquidated, disputed	\$ 1,139,825.64
4. Internal Revenue Service Kansas City, MO 64999-0202	Phone: 800-829-0115 Fax: 215-516-2555	Employee Income Taxes	contingent, unliquidated, disputed	\$ 850,806.00

¹ The Debtor is Pulsar Puerto Rico, Inc. (Tax ID No. 66-0382854), 55 Condado Avenue, P.O. Box 13637, San Juan, Puerto Rico 00908.

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5. Banco Santander de Puerto Rico PO Box 362589 San Juan, PR 00936-2589	Phone: 787-281-2000 Fax: 787-751-7190	Loan	contingent, unliquidated, disputed	\$ 570,197.00
6. Corporacion del Fondo del Seguro del Estado PO Box 365028 San Juan, PR 00936-5028	Phone: 787-793-5959 Fax: 787-793-7735	Trade Vendor/Business Expenses	contingent, unliquidated, disputed	\$ 246,036.81
7. Atlantic City Coin and Slot Service Co. 201 West Decatur Avenue Pleasantville, NJ 08232	Phone: 609-641-7811 Fax: 609-641-6854	Trade Vendor/Business Expenses	contingent, unliquidated, disputed	\$ 242,647.00
8. Departamento del Trabajo y Recursos Humanos PO Box 190797 San Juan, PR 00919-0797	Phone: 787-754-5353 Fax: 787-756-1149	Trade Vendor/Business Expenses	contingent, unliquidated, disputed	\$ 136,000.00
9. Municipio de San Juan Dept. de Patente Municipal PO Box 70179 San Juan, PR 00936-8179	Phone: 787-756-7300 Fax: 787-753-9727	Trade Vendor/Business Expenses	contingent, unliquidated, disputed	\$ 71,985.00
10. Autoridad de Acueductos y Alcantarillados PO Box 70101 San Juan, PR 00936-8101	Phone: 787-620-2277 Fax: 787-474-7168	Trade Vendor/Business Expenses	contingent, unliquidated, disputed	\$ 38,588.00

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11. Gastronomical Workers Union Local 610 MHA Health & Welfare Fund c/o Associated Administrators LLC 911 Ridgebrook Road Sparks, MD 21152-9451	Phone: 410-683-6500 Fax: 410-683-7794	Trade Vendor/Business Expenses	contingent, unliquidated, disputed	\$ 32,025.00
12. Centro de Recaudacion de Ingresos Municipales PO Box 195387 San Juan, PR 00919-5387	Phone: 787-625-2746 Fax: 787-289-7660	Trade Vendor/Business Expenses	contingent, unliquidated, disputed	\$ 21,700.87
13. The American Society of Composers, Authors and Publishers One Lincoln Plaza New York, NY 10023	Phone: 615-599-5506 Fax: 800-952-7227	Trade Vendor/Business Expenses	contingent, unliquidated, disputed	\$ 12,894.00
14. Gastronomical Workers Union Local 610 and MHA Pension Fund 911 Ridgebrook Road Sparks, MD 21152-6451	Phone: 410-683-6500 Fax: 410-683-7794	Trade Vendor/Business Expenses	contingent, unliquidated, disputed	\$ 9,984.00
15. Arnaldo Castro c/o Nydia Imara Rodriguez Acosta Executive Building Suite 403-A 623 Ponce de Leon Ave. Hato Rey, PR 00917	Phone: 787-763-1393 Fax: 787-763-1113	Trade Vendor/Business Expenses	contingent, unliquidated, disputed	\$ 7,500.00
16. Centennial de Puerto Rico PO Box 70261 San Juan, PR 00936-8261	Phone: 787-717-9600 Fax: 787-717-9696	Trade Vendor/Business Expenses	contingent, unliquidated, disputed	\$ 6,177.49
17. One Link Communications PO Box 192296 San Juan, PR 00919-2296	Phone: 787-261-0525 Fax: 787-250-6532	Trade Vendor/Business Expenses	contingent, unliquidated, disputed	\$ 6,031.65

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18. Claro PO Box 70366 San Juan, PR 00936-8366	Phone: 787-751-1995 Fax: 787-749-9024	Trade Vendor/Business Expenses	contingent, unliquidated, disputed	\$ 4,931.54
19. ADP, Inc. So FL & Caribbean Region PO Box 9001006 Louisville, KY 40290-1006	Phone: 866-730-4994 Fax: 973-739-4549	Trade Vendor/Business Expenses	contingent, unliquidated, disputed	\$ 3,846.66
20. Puerto Rico Telephone PO Box 71535 San Juan, PR 00936-8635	Phone: 787-792-6262 Fax: 787-282-0958	Trade Vendor/Business Expenses	contingent, unliquidated, disputed	\$ 3,522.81